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VAT

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Classifying your goods - Frequently Asked Questions

[Jump to other links in this section:](#)**Q. If I am costing my goods what duty rate is applicable?**

A. The rate of import duty is provided by the [National Advice Service \(NAS\)](#) by contacting 0845 010 9000 and providing them with the commodity code for the

Q. Can you provide me with the commodity code for my goods?

A. We can provide verbal advice as to the commodity code for the product. To do we need to know exactly what the goods are in order to give help you identify the relevant commodity code. We must point out that this is only verbal 'advice', if you require a written ruling then you will need to apply for [Binding Tariff Information](#).

Q. Will I be required to send a sample(s) of the goods?

A. Yes, generally if you are able to send a representative sample(s) of the good will assist the Tariff classification officers in making their decision. For some goods such as textiles, shoes and ceramics samples are usually required.

Q. Can I have the sample(s) returned to me?

A. Yes, postage stamps (only) may be enclosed with the sample or you may make arrangements for collection (e.g. by courier).

Q. Where can I obtain a BTI application form?

A. To obtain a BTI application form call the [Tariff Classification Service](#) on 01703 555555 selecting option 0.

Q. How long does it take for the Tariff Classification Service to reach a decision?

A. Provided that you have given us all the information regarding the goods we will issue with a BTI decision within 10 working days, from the time of acceptance of your application.

Q. Where can I see a copy of the Customs Tariff?

A. The Integrated Tariff of the United Kingdom, (Tariff for short), can be seen at most main reference libraries, or you can purchase the 3 Volume set from [TSO Publications Centre](#). For general advice and information ring our [National Advice Service](#).

Q. Is there a list of the commodity codes for the most popular products?

A. Yes the Tariff Classification Service have compiled a list of these products (see below).

Product	Commodity Code	Comments
Adult bicycles	8712 0030 00	
Antiques over 100 years old	9706 0000 00	
Artificial flowers of plastics of other materials	6702 1000 00 6702 9000 00	
Batteries, cylindrical e.g. AA, AAA size		
Alkaline	8506 1011 00	
Zinc carbon	8506 8011 00	
NiCad	8507 3091 00	
NiMH	8507 809190	
Billiard tables	9504 2010 00	
Blank CDs		
CD-R	8523 9000 10	
CD-RW	8523 9000 90	
Calculators	8470 1000 00	
Cameras		
35mm SLR	9006 5100 00	
35mm/APS compact	9006 5390 00	
digital still	8525 4011 00	
Cars over 50 years old	9705 0000 00	
Ceramic sinks, wash basins, pedestals, baths of porcelain other	6911 1000 00 6911 9000 00	
Cigarettes	2402 2090 00	Cigarettes containing tobacco.
Computers		
Desktop system	8471 4990 00	
Laptop or notebook	8471 3000 00	
Contact lenses	9001 3000 00	
Cosmetics		
Perfume	3303 0010 00	
Toilet waters	3303 0090 00	
After-shave	3307 1000 00	
Skin creams, lotions, moisturisers	3304 9900 00	(includes suncreams)
Cricket & polo balls	9506 6910 00	
Decorative ornaments made of plastics	3926 4000 00	Includes resin figurines/ornaments/frames. – N.B. Handicraft items usually classified according to constituent material.

Dietary/Nutritional supplements With no sucrose or milk fats With up to 70% sucrose With more than 70% sucrose	2106 9092 80 2106 9098 45 2106 9098 49	Usually a mixture of h and/or vitamins. - Classification here dep on sucrose and milk f content
Dolls carriages (prams)	9501 0010 00	
Domestic food mixers	8509 2000 00	
Domestic juicers	8509 2000 00	
DVD movies	8524 3920 00	
DVD players	8521 9000 90	
Fishing reels	9507 3000 00	
Fishing rods	9507 1000 00	
Flipper games	9504 3030 00	
Golf clubs (complete)	9506 3100 00	
Golf clubs (parts)	9506 3910 00	
Golf Balls	9506 3200 00	
Guitar Acoustic Electric	9202 9030 00 9207 9010 00	
Ice skates	9506 7010 00	
Life jackets & Life belts (not buoyancy aids)	6307 2000 00	
Mobile phone Handset Hands-free kit Charger	8515 2091 00 8518 3080 00 8504 4020 00	Cellular phones only, satellite phones
MP3 player/recorder	8520 9090 90	
Music CDs	8524 3290 00	
Original paintings, drawings & pastels	9701 1000 00	
Ornamental articles of porcelain Handmade Other	6913 1000 10 6913 1000 90	
Peaked caps/baseball caps	6505 9030 00	
Personal CD/minidisc play only	8519 9918 00	
Personal CD/minidisc record/play	8520 9090 90	
Personal radio	8527 1900 00	
Personal radio with CD or minidisc	8527 1310 00	
Playing cards	9504 4000 00	
Roller skates	9503 7030 00	
Safety headgear of plastics	6506 1010 00	
Sunglasses Optically worked glass lenses	9004 1010 00	

Plastic lenses	9004 1091 00	
Tableware & kitchenware of porcelain	6911 1000 00	
Tents of cotton of synthetic fibres of other textile fibres	6306 1100 00 6306 2200 00 6306 2900 00	
Tobacco	2403 1010 00	Hand rolling tobacco in immediate packings with content not exceeding
Torches	8513 1000 00	Includes key rings with in the fob.
Toys representing animals (stuffed)	9503 4100 00	
Umbrellas Garden umbrellas Umbrellas with telescopic shaft	6601 1000 00 6601 9100 00	
Walking sticks, seat sticks, whips handmade other	6602 0000 10 6602 0000 90	
Wines White wine Red wine	2204 2179 80 2204 2180 80	Still wines with abv of than 13%
Wrist watch Automatic winding Quartz analogue Quartz digital	9102 2100 00 9102 1100 00 9102 1200 00	With steel or plastic c.

Q. How can I obtain further information on exporting my goods?

A. From British Trade International, a joint DTI and Foreign Office organisation has replaced the DTI Overseas Trade Services, British Overseas Trade Board and Joint promotion Directorate). It has lead responsibility within government for all promotion and development activities of the two departments on behalf of British businesses. This involves the production of guidance, advice and materials material

Links:

[Classifying your goods](#)

[How to classify](#)

[Tariff Classification Guides](#)

[Tariff Classification Helpline](#)

[Binding Tariff Information \(BTI\)](#)

[BTI review and appeals](#)

[Training](#)